INSTRUCTIONS RESIDENTIAL PETITION FOR REVIEW OF VALUATION

Read these instructions before completing the petition. Remember to keep a copy of the form for your records.

Use the <u>Petition for Review</u> to appeal the full cash (market) value or legal classification shown on the Notice of Valuation.

- Information necessary to complete this petition is contained on the Notice of Valuation.
 Additional information regarding your property value or classification may be obtained from the County Assessor in the county in which the property is located.
- You may file an appeal on your own or name an agent to represent you in the administrative appeals process. If an agent is designated, an Agency Authorization form (DOR 82130AA) must accompany the Petition for Review.

COMPLETING THE FORM

- Complete items 1 through 8 where applicable and keep a copy for your records.
- You are required to notify the Assessor if you rent your property to someone other than a family member as defined in A.R.S. § 42-12053(2). Indicate this in Item 2.
- You MUST state the method or methods of valuation on which you are basing your appeal and provide substantial information justifying your opinion of value in item 5.

If your appeal is based on:

- The market sales approach, include the full cash value for at least one comparable property within the same geographic area as the property in question, or the sale of the property in question.
- 2. <u>The cost approach</u>, include all costs (materials, labor, architectural fees, construction finance costs, builder's profit, etc.) to build or rebuild your residence, plus the land value.
- You may request a meeting with the County Assessor by checking the appropriate box in item 8. If you are unable to meet with the Assessor at the time and place set by the Assessor, you may submit written evidence to support the petition before the date of the meeting. All issues raised must be included on the Petition for Review.
- Keep a copy of of all information that is submitted to the Assessor.

STEP I - APPEALS TO THE ASSESSOR

- **FILING DEADLINE:** File petition with the County Assessor in the county in which the property is located within sixty days of the date postmarked on the Notice of Valuation.
- IN ALL COUNTIES: Mail or hand deliver one copy of the completed petition to the County Assessor of the county in which the property is located. **Keep a copy for your records (and for use in possible further appeals).**

CONTINUED ON NEXT PAGE

- The Assessor reserves the right to reject any petition not meeting statutory requirements. If the Assessor rejects your petition, you may file an amended petition within fifteen days after the rejection notice was mailed:
 - 1. If mailed <u>before</u> June 15, an amended petition may be filed with the County Assessor.
 - 2. If mailed <u>after</u> June 15, an amended petition may be filed with the State Board of Equalization in Maricopa and Pima Counties or the County Board of Equalization in all other counties.
- The Assessor must rule on all appeals no later than August 15. If your request is denied, you may file an appeal with the County Board or State Board of Equalization.

STEP II - APPEALS TO EITHER THE COUNTY OR STATE BOARD OF EQUALIZATION

- Appeals in Maricopa and Pima Counties MUST be filed with the STATE Board of Equalization (SBOE). If you are a tax agent, contact the SBOE at (602) 364-1600 for the SBOE number required in item 4. Appeals in all other counties MUST be filed with the COUNTY Board of Equalization in the county in which the property is located.
- File the Petition for Review within twenty-five days after the Assessor's decision is mailed. In Maricopa and Pima counties, rules of the SBOE containing filing requirements can be obtained by calling (602) 364-1600 or by accessing the State Board's Website @ http://www.sboe.state.az.us. For appeals filed in Maricopa and Pima counties, include a copy of the Assessor's original Notice of Valuation.
- You may request that your appeal to the SBOE be reviewed "On The Record" by checking the appropriate box in item 10 of the petition form. There will be no appearances before the Board and no oral testimony will be permitted. You may submit written evidence for consideration.
- Include a copy of the Agency Authorization form, if applicable, and the Assessor's decision with the petition if it is on a separate form. **Keep a copy of all information** that is submitted to the Board.
- Both the State and County Boards of Equalization must rule on all appeals no later than October 15.

APPEALS TO TAX COURT

- If you have filed an appeal through the administrative appeals process, you may appeal to the Tax Court within sixty days of the mailing date of the most recent administrative decision. If you file an appeal with the Court, the administrative appeals process is suspended pending a determination by the Court.
- If you have not started the administrative appeals process, you may appeal directly to the Tax Court on or before December 15 of the valuation year.

<u>RI</u>

FILED FOR TAX YEAR ___

ESIDENTIAL PETITION FOR REVIEW OF VALUATION PURSUANT TO A.R.S. TITLE 42, Ch. 15, Art. 3 and Ch. 16, Art. 1-5	FOR OFFICIAL USE ONLY
See instructions for complete filing requirements.	

•	The County Assessor be accepted. Any d		e right to reject any peti ons will be returned.	tion not meeting	statutory require	ments. Only one p	etition for each pa	arcel will		
•	COMPLETE SECTION	IS 1 THROUGH	8 WHERE APPLICABLE	TYPE OR PRIN	IT.					
1.	DATE FILED		COUNTY		BOOK	MAP	PARCEL			
2A.	IF THIS PROPERTY IS	S RENTED TO	SOMEONE OTHER THAN	N A FAMILY MEM	MEMBER, CHECK HERE . 2B. MULTIPLE PARCELS? YES NO					
3A.	DWNER'S NAME 3B. MAIL DECISION TO: (IF DIFFERENT THAN 3A)									
NAME ADDRESS CITY, STATE, ZIP CODE					NAME					
				AI	ADDRESS CITY, STATE, ZIP CODE					
			ECK HERE . ATTACH							
4.	PETITION COMPLETE	D BY: (Specify	: owner, Agent, Attorney	, etc.)						
-	NAME				_//	TELEPHONE				
	ADDRESS				CITY, STATE, ZIP CODE					
<u>AG</u>	ENTS ONLY: STATE B	OARD OF APPI	RAISAL NUMBER		SBO	E NUMBER				
			T SALES APPROACH		PROACH	OTHER (expl	ain below)			
			ain the book, map, and pa the basis for either increa					ssessor.		
		appea: 00 a.a 20			go randamon o o	Tanging the legal elae				
-										
_				LIMITED		LEGAL	1			
6.	VALUE SHOWN ON NOTICE OF VALUE	FULL CASH VALUE	\$	PROPERT VALUE	ΓΥ \$	LEGAL CLASS	ASMT RATIO			
7.	OWNER'S OPINION	FULL CASH		LIMITED PROPERT		LEGAL	ASMT			
_	OF VALUE	VALUE	\$	VALUE	\$	CLASS	RATIO			
О.	TRUE AND CORRECT		MATION INCLUDED OR	ATTACHED IS		EETING WITH THE AS				
	<u>x</u>				FOR SBOE (IN MARICOPA AND PIMA COUNTIES ONLY): If you want this appeal to be heard "On The Record" check here. This means that neither you, the Assessor, your Agent, or Attorney (if applicable) will appear before the State Board of					
	SIGNATURE OF PROI	PERTY OWNER O	R REPRESENTATIVE							
	TELEPHONE EMAIL ADDRESS				Equalization to offer testimony. Submit any additional written or typed information with this appeal to the SBOE.					
	ASSESSOR'S	THE CACH		LIMITED	typed illionnation	LEGAL	ASMT			
	DECISION	FULL CASH VALUE	\$	PROPERT VALUE	Y \$	CLASS	RATIO			
	BASIS FOR DECISIO	NI:		, ,,,		•	•			
П								 ≻		
FOR								ONLY		
								— ш		
<u>:</u>								 		
OFFICIAL	DATE RECEIVED COUNTY BOARD OF	1	DATE DECISION MAILED	RE LIMITED	VIEWED BY		SSOR OR CHIEF DEPUTY			
	EQUALIZATION DECISION	FULL CASH VALUE	\$	PROPERT VALUE	ΓΥ \$	LEGAL CLASS	ASMT RATIO	OFFICIAL		
Π -						·	1	— <u>i</u>		
) 	BASIS FOR DECISIO	N: ———								
<								— ₽		